

48.110 Contents of branch budget recommendations.

Each branch budget recommendation shall contain a complete financial plan for the branch of government for each of the next two (2) fiscal years. Each branch budget recommendation shall include:

- (1) A budget message signed by the Governor, the Chief Justice, or the co-chairmen of the Legislative Research Commission for their respective branches of government.
- (2) Statements of income and receipts for each of the two (2) fiscal years last concluded, and the estimated income and receipts, for each budget unit of the branch of government, of the current fiscal year and of each of the next two (2) fiscal years. The statements of income and estimated income shall be itemized by budget units and funds, by sources, and shall show separately receipts from current income, receipts from refunds and reimbursements of expenditures, receipts from sale of assets, and receipts on account of the income of prior years, all detailed by sources. Existing sources of income and receipts shall be analyzed as to their equity, productivity and need for revision, and any proposed new sources of income or receipts shall be explained.
- (3) A statement of the surplus in any account and in any special fund of the branch of government. If a surplus exists in any account of the branch of government the statement shall show the excess of all current assets over all current liabilities as of the beginning of each of the two (2) fiscal years last concluded, and all changes in these accounts during each of such two (2) fiscal years.
- (4) A statement as of the close of the last completed fiscal year and as of the close of the current fiscal year showing, for each budget unit of the branch of government the total funded debt, the value of sinking fund assets, the net funded debt, the floating liabilities as of the end of the current fiscal year, and the total debt as of the close of the last completed fiscal year and as of the close of the current fiscal year.
- (5) Summary and detailed comparative statements of expenditures itemized by budget unit for each of the two (2) fiscal years last concluded and requests for appropriations by funds or accounts, the budget of the current year, and the requests of each budget unit and the recommendations for appropriations for each of the next two (2) fiscal years. Following the lists of actual and proposed expenditures of each budget unit there shall be a detailed explanation of the actual and proposed expenditures, to include activities, beneficiaries and expected results of the programs or services of the budget units.
- (6) A draft of the proposed branch budget bill containing recommendations of the branch of government for appropriations for the next two (2) fiscal years, and drafts of such revenue and other acts as may be recommended for putting into effect the proposed financial plan. The recommended appropriations for ordinary recurring expenses shall be itemized by budget units, and the amount of each of such recommended appropriation shall be the total of the recommended amounts for the budget units. Recommended appropriations for extraordinary expenses and capital outlays shall be itemized in the proposed branch budget bill for the branch by budget unit and the title of each budget unit shall be so worded as to limit each appropriation to the specific use or purpose intended. The recommended

appropriation for each budget unit shall be specified in a distinct and separate section of the proposed branch budget bill for the branch. The total amount of appropriations recommended from any fund shall not exceed the cash resources estimated to be available and to become available to meet expenditures under such appropriations.

- (7) A certificate of the branch of government as to the accuracy of the statements of financial condition, of income and receipts, and of expenditures.
- (8) Such other information as is deemed desirable, or is required by law or regulation.

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 507, sec. 7, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 450, sec. 8, effective July 1, 1983.